

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION**

DOCKET NO. 3:07-cv-00391-FDW

UNITED STATES OF AMERICA,

Plaintiff.

vs.

**KODJOVI RAPHAEL TOTOU;
individually and d/b/a QUEEN CITY
TAX SERVICE,**

Defendant.

ORDER

**STIPULATED JUDGMENT OF PRELIMINARY INJUNCTION AGAINST
DEFENDANT KODJOVI RAPHAEL TOTOU**

Plaintiff United States of America and defendant Kodjovi Raphael Totou stipulate as follows:

1. The United States has filed a complaint for Permanent Injunction against Totou, individually and doing business as Queen City Tax Services.
2. Totou admits that the Court has jurisdiction over him and over the subject matter of this action.
3. Totou waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.
4. Totou consents to the entry of this Stipulated Judgment of Preliminary Injunction, effective until August 15, 2008, and agrees to be bound by its terms.
5. Totou acknowledges that entry of this preliminary injunction neither precludes the Internal Revenue Service from assessing penalties against him for asserted violations

of the Internal Revenue Code, Title 26 of the United States Code, nor precludes him from contesting any such penalties.

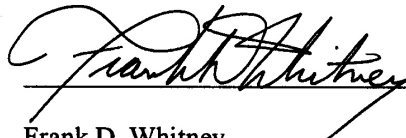
6. Totou acknowledges that upon entry of this preliminary injunction, the Internal Revenue Service will administratively suspend his e-filing privileges for as long as the preliminary injunction remains in effect.

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

7. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408;
8. It is ORDERED that Totou, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, is preliminarily enjoined, effective from the entry of this Order through August 15, 2008, from:
 - (a) acting as a federal income tax return preparer, or preparing or filing federal income tax returns for anyone other than himself;
 - (b) assisting or advising anyone in connection with preparing or filing a federal income tax return;
 - (c) engaging in any activity subject to penalty under IRC §§ 6694, 6695, 6700, or 6701; and
 - (d) engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws.

IT IS SO ORDERED.

Signed: January 22, 2008



Frank D. Whitney
United States District Judge

